



புதுச்சேரி மாநில அரசிதழ்

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PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 7, Puducherry, dated 10th May 2021)

NOTIFICATION

In exercise of the powers conferred by section 164 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:-

1. *Short title and commencement.*— (1) These rules may be called the Puducherry Goods and Services Tax (Second Amendment) Rules, 2021.
(2) They shall be deemed to have come into force on the 27th day of April, 2021.

2. In the Puducherry Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

"Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in FORM GSTR-3B and the details of outward supplies under section 37 in FORM GSTR-1 or using invoice furnishing facility, verified through Electronic Verification Code (EVC).".

(By order of the Lieutenant-Governor)

ASHOK KUMAR, I.A.S.,
Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 8, Puducherry, dated 10th May 2021)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 50 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), read with section 148 of the said Act, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 12/A1/CT/2017, dated the 15th April, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 63, dated the 15th April, 2020, namely:-

In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)
"4. Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year.	9 percent for the first 15 days from the due date and 18 per cent thereafter.	March, 2021, April, 2021.	
5. Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39.	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter.	March, 2021, April, 2021.	
6. Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39.	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter.	March, 2021, April, 2021.	

(1)	(2)	(3)	(4)
7. Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39.	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter.	Quarter ending March, 2021.”.	

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

(By order of the Lieutenant-Governor)

ASHOK KUMAR, I.A.S.,
Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 9, Puducherry, dated 10th May 2021)

NOTIFICATION

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 6, dated the 14th January, 2019, published in the Gazette of Puducherry, Extraordinary Part-I, No. 4, dated the 14th January, 2019, namely:-

In the said notification, after the seventh proviso, the following proviso shall be inserted, namely: -

“Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in FORM GSTR-3B by the due date, namely:-

S. No.	Class of registered persons	Tax period	Period for which late fee waived
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year.	March, 2021 and April, 2021.	Fifteen days from the due date of furnishing return.

(1)	(2)	(3)	(4)
2. Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39.		March, 2021 and April, 2021.	Thirty days from the due date of furnishing return.
3. Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39		January-March, 2021.	Thirty days from the due date of furnishing return.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of April, 2021.

(By order of the Lieutenant-Governor)

ASHOK KUMAR, I.A.S.,
Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 10, Puducherry, dated 10th May 2021)

NOTIFICATION

In exercise of the powers conferred by section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 34, dated the 5th August, 2019, published in the Gazette of Puducherry, Extraordinary Part-I, No. 129, dated the 5th August, 2019, namely:-

In the said notification, in the third paragraph, after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that the said persons shall furnish the return in FORM GSTR-4 of the Puducherry Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2021, up to the 31st day of May, 2021.”.

2. This notification shall be deemed to have come into force with effect from the 30th day of April, 2021.

(By order of the Lieutenant-Governor)

ASHOK KUMAR, I.A.S.,
Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 11, Puducherry, dated 10th May 2021)

NOTIFICATION

In exercise of the powers conferred by section 164 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:-

1. *Short title and commencement.*— (1) These rules may be called the Puducherry Goods and Services Tax (Third Amendment) Rules, 2021.

(2) They shall be deemed to have come into force on the 27th day of April, 2021.

2. In the Puducherry Goods and Services Tax Rules, 2017,-

(i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in FORM GSTR-3B for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.”.

(By order of the Lieutenant-Governor)

ASHOK KUMAR, I.A.S.,
Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 12, Puducherry, dated 10th May 2021)

NOTIFICATION

In exercise of the powers conferred by section 168A of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) [hereafter in this notification referred to as the said Act], in view of the spread of pandemic COVID-19 across many parts of India, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies as under,-

(i) where, any time-limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th day of April, 2021

to the 30th day of May, 2021, and where completion or compliance of such action has not been made within such time, then, the time-limit for completion or compliance of such action, shall be extended up to the 31st day of May, 2021, including for the purposes of--

- (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any Authority, Commission or Tribunal, by whatever name called, under the provisions of the Acts stated above; or
- (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the following provisions of the said Act, namely:-

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above:

Provided that where, any time-limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified under rule 9 of the Puducherry Goods and Services Tax Rules, 2017, falls during the period from the 1st day of May, 2021 to the 31st day of May, 2021, and where completion of such action has not been made within such time, then, the time-limit for completion of such action, shall be extended up to the 15th day of June, 2021;

(ii) in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time-limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021, in such cases the time-limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31st day of May, 2021, whichever is later.

2. This notification shall come into force with effect from the 15th day of April, 2021.

(By order of the Lieutenant-Governor)

ASHOK KUMAR, I.A.S.,
Secretary to Government (Finance).